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THE BILL TAXING
SUGAR PER TONFull Text of the Measure by Which
the Home Rulers Hope to
Milk Plantations.An Act to Provide Revenue for the Gov-
ernment by the Assessment and Col-
lection of a Tax on Sugar Produced
and Manufactured by Any Person or
Persons, Corporations, Joint Stock
Company and Co-Partnership in the
Territory of Hawaii.Be it Enacted by the Legislature of the
Territory of Hawaii:Section 1. From and after the first day
of July, A. D. 1901, there shall be levied,
assessed and collected by the Tax As-
sessor of the Territory of Hawaii a tax
of Ten Dollars for each and every ton
of sugar produced or manufactured by
any person, corporation, joint stock
company or co-partnership in the Terri-
tory of Hawaii, and the tax herein pro-
vided for shall be assessed by the assess-
ors and collectors of the several tax di-
visions of the Territory of Hawaii, and
collected and paid for the year ending the
day of next preceding
the time for levying, assessing, collecting
and paying of said tax.Sec. 2. It shall be the duty of all per-
sons, corporations, joint stock companies
or co-partnerships engaged in the pro-
duce or manufacture of sugar to make
and render a list or return between the
first day of next preceding
in each year in such form
and manner as may be directed by the
Tax Assessor or his deputy of the di-
vision in which such person, corporation,
joint stock company or co-partnership
reside, locate or do business, of the
amount of sugar produced or manufac-
tured by him or them; and the assessor
shall require every list or return to be
verified by the oath or affirmation of the
party or of the president, vice president
or manager or agent of such corpora-
tion, joint stock company or co-partner-
ship, or in the case of foreign corpora-
tions, joint stock company or co-partner-
ships, the resident manager or agent, of
the corporation rendering it.Sec. 3. If any person or the president,
vice president, manager or agent of a
corporation, joint stock company or co-
partnership, or in the case of foreign
corporations, the resident manager or
agent, shall refuse or neglect to render
such return within the time required in
the preceding section, or whenever any
person, corporation, joint stock company
or co-partnership, who is required to de-
liver such list or return, fails to do so
at the time required, or delivers any list
or return which is false or fraudulent, or
contains any understatement, it shall be
lawful for the assessor to summon such
person, president, vice president, manager,
agent, or resident manager or agent of, or
any person having possession, custody or
care of books of account containing entries
relating to such produce or manufacture
of sugar of such person, corporation,
joint stock company or co-partnership, or
of any person he may deem proper,
wherever residing or found, to appear
before him and produce such books at a
time and place named in the summons,
and to give testimony or answer inter-
rogatories under oath respecting such
produce or manufacture of sugar or the
list or return thereof.Sec. 4. When any person, corporation,
joint stock company or co-partnership
refuses or neglects to render any list or
return of the produce or manufacture of
sugar, or renders an understated, false
or fraudulent list or return, the assessor
shall make, according to the best infor-
mation which he can obtain, and on his
own view and information, such return,
according to the form prescribed, of the
amount of sugar produced and manufac-
tured by such person, corporation, joint
stock company or co-partnership, and
the assessor shall assess the same ac-
cordingly, and add to such assessment 50
per cent to such tax and assessment, the
amount so added to the tax shall be
collected in the same manner as the tax.
And the return so made and subscribed
by the assessor shall be held prima facie
good and sufficient for all legal pur-
poses.Provided, That no amount of any list
or return shall be increased, nor shall
any penalty be assessed upon any per-
son, corporation, joint stock company or
co-partnership for such neglect or refusal
or for making or rendering an under-
stated, false or fraudulent list or re-
turn, except after reasonable notice at
the time and place of hearing, to be pre-
scribed by the assessor, so as to give
the person, corporation, joint stock com-
pany or co-partnership an opportunity to
be heard; such notice shall be in writ-
ing and shall be served on the person,
corporation, joint stock company or co-
partnership, or on its president, vice
president, manager or agent. A notice
addressed to the last known place of
abode or place of business of the person,
corporation, joint stock company or co-
partnership and deposited in the post-
office, postage prepaid, shall be sufficient
service of notice under this Act.Sec. 5. Any person, corporation, joint
stock company or co-partnership feeling
aggrieved by the decision of the assessor
in such cases may appeal against such
decision of the assessor to the Tax Ap-
peal Court constituted under an act of the
Legislature of 1896, entitled "An Act
Relating to Internal Taxes and to Repeal
Chapter 61 of the Session Laws of 1892,
Relative Thereto," on lodging with the
assessor on or before the day of
of each year, a notice in
writing of his or its intention to appeal,
and the grounds for such appeal; the
Tax Appeal Court shall sit for hearing
of tax appeals under the authority and
as prescribed in chapter 51 of the Laws
of 1896, and said Tax Appeal Court shall
at the time of rendering its decision,
award such costs, if any, as it shall deem
just to either party to the appeal.Sec. 6. The tax herein imposed shall
be due and payable on or before the
day of next preceding
in each year, and to any sum or sums annually due
and unpaid after the day of
as aforesaid, there shall
be levied, in addition thereto, the sum
of 10 per cent on the amount of taxes
unpaid, and interest at the rate of 5 per
cent per annum upon the said tax from
the time same becomes due, as a penalty.Sec. 7. All the powers, authorities and
rights conferred on the Tax Appeal
Court, constituted under chapter 51 of
the Laws of 1896, entitled "An Act
Relating to Internal Taxes and to Repeal
Chapter 61 of the Session Laws of 1892,
Relative Thereto," for the hearing and
determination of appeals and objections
duly taken under this Act, shall be con-
ferred on the said Act for levying, as-
sessing, collecting, receiving and enforce-
ing payments of the tax imposed under
the authority of said Act, and otherwise
relating thereto, shall be severally and
respectively conferred, practiced and ex-
ercised for levying, assessing, collecting,
receiving and enforcing payment of the
tax imposed under the authority of thisAct, as fully and effectually to all in-
tents and purposes as if the same pow-
ers and authorities were particularly re-
peated and re-enacted in the body of this
Act, with reference to said tax, and all
and every the regulations of said "Act
Relating to Internal Taxes (except as
aforesaid)" shall be applied, construed,
deemed and taken to refer to the tax
imposed under the authority of this Act,
in like manner as if the same had been
enacted therein.Sec. 8. This Act shall take effect from
the date of its approval.

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A Common Case of Piles—It may
Lead to Serious Results.

(From the Sydney Herald.)

When people generally understand
that all such fatal diseases as fistula,
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most invariably begin in a simple case
of piles, they will learn the wisdom of
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by using this cheap, effective remedy
right at the start, because at such a
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cases, several pots are sometimes neces-
sary before a lasting cure is effected.
Here is a case:Mr. William Gilliver, of the well-
known firm of Gilliver & Curtis, rail-
way and general contractors, and
whose private address is "Avoca,"
Bankstown, has written the following
unsolicited letter, which we herewith
publish in full:Messrs. Foster-McClellan Co., 76 Pitt
St., Sydney, N. S. W., February 14,
1899.Dear Sirs:—In justice to you and
suffering humanity I write to say that
I suffered from itching piles for 22
years. I tried many doctors and pre-
tend well all kinds of patent medicines,
but got relief for a short time only.
Seeing your Ointment advertised I
bought a pot and did not use more
than one-half of it, not six months
ago, and I am perfectly cured. You
may use this as you wish.Yours gratefully,
WILLIAM GILLIVER.It cannot be repeated too often that
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LUTELY. But do not take the manu-
facturer's word for this; ask or write
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urb 12 miles from Sydney. Is not that
the best possible kind of proof? Could
there be better?Doan's Ointment is sold by all dealers
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